[No. 248]

(HB 4177)

AN ACT to amend 1893 PA 206, entitled "An act to provide for the assessment of rights and interests, including leasehold interests, in property and the levy and collection of taxes on property, and for the collection of taxes levied; making those taxes a lien on the property taxed, establishing and continuing the lien, providing for the sale or forfeiture and conveyance of property delinquent for taxes, and for the inspection and disposition of lands bid off to the state and not redeemed or purchased; to provide for the establishment of a delinquent tax revolving fund and the borrowing of money by counties and the issuance of notes; to define and limit the jurisdiction of the courts in proceedings in connection with property delinquent for taxes; to limit the time within which actions may be brought; to prescribe certain limitations with respect to rates of taxation; to prescribe certain powers and duties of certain officers, departments, agencies, and political subdivisions of this state; to provide for certain reimbursements of certain expenses incurred by units of local government; to provide penalties for the violation of this act; and to repeal acts and parts of acts," by amending section 24f (MCL 211.24f), as amended by 1994 PA 189.

The People of the State of Michigan enact:

211.24f Proposal authorizing millage rate; ballot; maximum number of elections; submitting single question on renewal and additional millage. [M.S.A. 7.24(6)]

Sec. 24f. (1) In addition to any other requirement provided by law, when submitting a proposal on the question of authorizing a millage rate to be levied under this act, the ballot shall state all of the following:

- (a) The millage rate to be authorized.
- (b) The estimated amount of revenue that will be collected in the first year that the millage is authorized and levied.
 - (c) The duration of the millage in years.
 - (d) A clear statement of the purpose for the millage.
- (e) A clear statement indicating whether the proposed millage is a renewal of a previously authorized millage or the authorization of a new additional millage.
- (2) In addition to any other requirement provided by law, when submitting a proposal to authorize the issuance of bonds, the ballot shall state all of the following:
 - (a) The principal amount to be borrowed.
- (b) The maximum number of years the bonds may be outstanding, exclusive of any refunding.
 - (c) A clear statement of the purpose for which the proceeds of the bonds will be used.
- (d) For bonds other than bonds that are intended to be paid from a separate revenue source or from taxes levied in less than the entire taxing unit, the estimated millage that will be levied for the proposed bonds in the first year that the levy is authorized and the estimated simple average annual millage that will be required to retire the debt. Inaccuracies in the estimates provided under this subdivision shall not affect the validity of the bonds, the general obligation unlimited tax status requiring the levy of taxes sufficient to pay the bonds, or the results of an election.

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- (e) For bonds that are intended to be paid from a separate revenue source or from taxes levied in less than the entire taxing unit, the primary source of the revenue that is intended to be used to retire the bonds.
- (3) A taxing unit shall hold not more than 2 elections in a calendar year concerning the authorization of a millage rate greater than the product of the immediately preceding year's reduced maximum authorized rate or rates as defined in section 34d(16) multiplied by the current year's millage reduction fraction, regardless of the number of questions presented at the election.
- (4) A taxing unit that levies millage under this act shall not submit a single question to the electors of the taxing unit requesting both the renewal of voter authorized millage and the authorization of new additional millage if the additional millage is greater than 0.5 mill. If authorization to levy millage has expired and the taxing unit submits to the electors the authorization of millage greater than the number of expired mills reduced pursuant to the millage reduction in section 34d(11), and if the additional millage is greater than 0.5 mill, the taxing unit shall submit 1 question for authorization of the number of expired mills reduced pursuant to the millage reduction in section 34d(11) and 1 or more additional questions for the authorization of millage in excess of that amount.

Approved December 28, 1999. Filed with Secretary of State December 28, 1999.